



ABSTRACT OF THE DISCLOSURE:

A magnetic recording composed of non-magnetic base film; a non-magnetic undercoat layer formed on the non-magnetic base film, including a binder resin and non-magnetic acicular black iron-based composite particles; and a magnetic coating film comprising a binder resin and magnetic particles. The non-magnetic acicular black iron-based composite particles having an average major axis diameter of about 0.011 to 0.35 μm , and are composed of acicular hematite particles or acicular iron oxide hydroxide particles (as core particles) having an average major axis diameter of 0.01 to 0.3 μm ; a coating layer formed on the surface of the core particles of a specific organosilicon compound; and a single carbon black coat formed on the coating layer in an amount of 21 to 50 parts by weight based on 100 parts by weight of the core particles.